



EUROPEAN UNION



#HorizonEU



---

# INFO DAYS 2026

## 4 MARCH

---

HORIZON EUROPE

REA C2 Secure society  
Selene GONZALEZ DIAZ  
Adriana FOTESCU

THE EU RESEARCH & INNOVATION PROGRAMME 2021 - 2027



# Presentation outline

**Legal aspects**

**Financial aspects**

**Q&A**

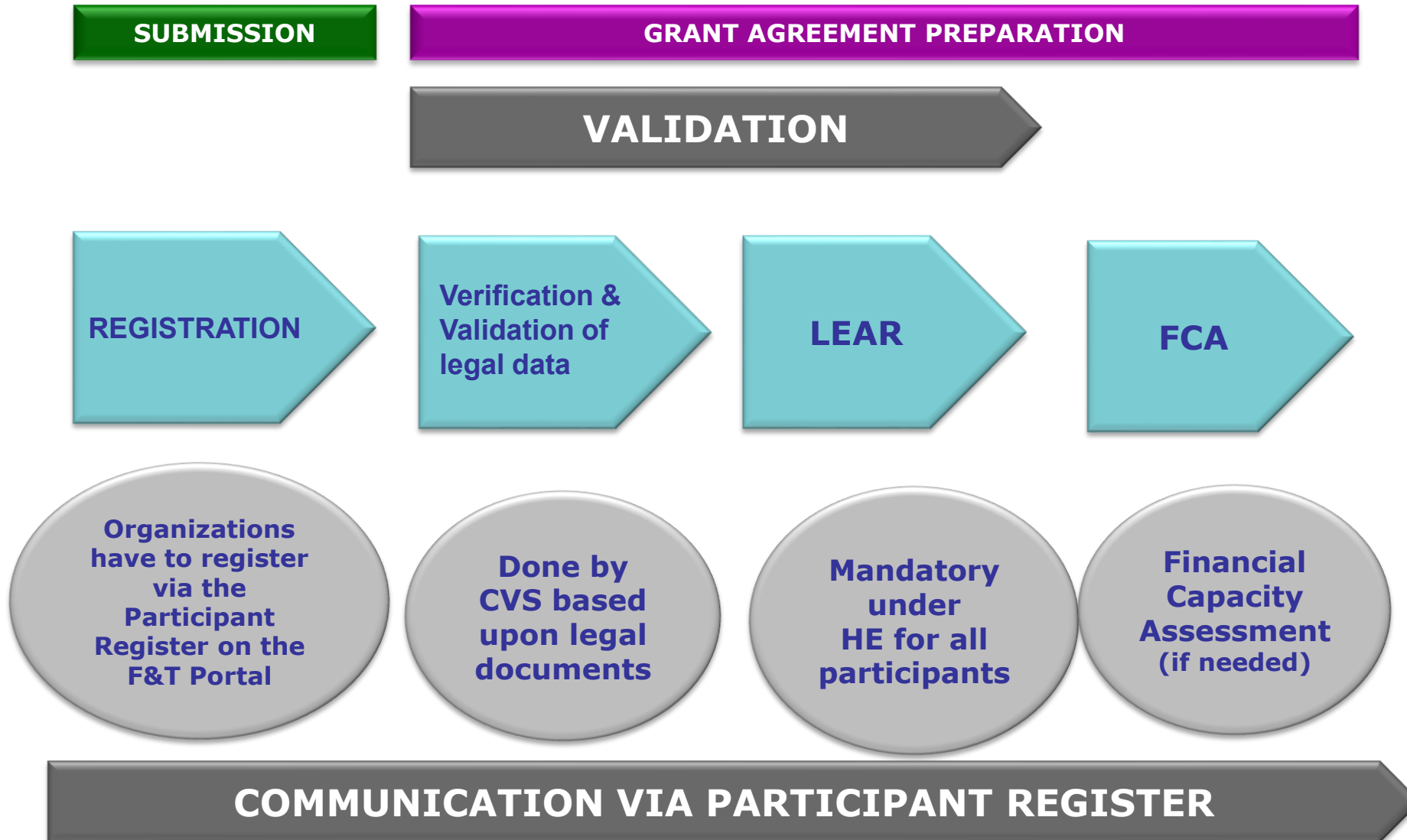


# Legal Aspects - outline



- **Registration and Validation: overview**
  - Registration in the Participant Register of the Funding & Tenders Portal
  - Validation, LEAR and Financial Capacity Assessment
- **HE Evaluation and GAP – Overview**
- **HE Model Grant Agreement**
- **Participants (Beneficiaries and Third Parties)**

# Registration and Validation: overview



DISCLAIMER: INFORMATION NOT LEGALLY BINDING

# Registration in the Participant's Register of the Funding and Tenders Portal

## SUBMISSION

- Create **user account** to login to the Funding & Tenders Portal
- **All Beneficiaries and Affiliated entities** of a proposal must be **self-registered** in the Participant Register and be identified with a **(provisional) PIC**
- Associated partners and Third parties do **not need** a PIC at proposal stage

# Validation of legal entities – Basic Rules

## GRANT AGREEMENT PREPARATION

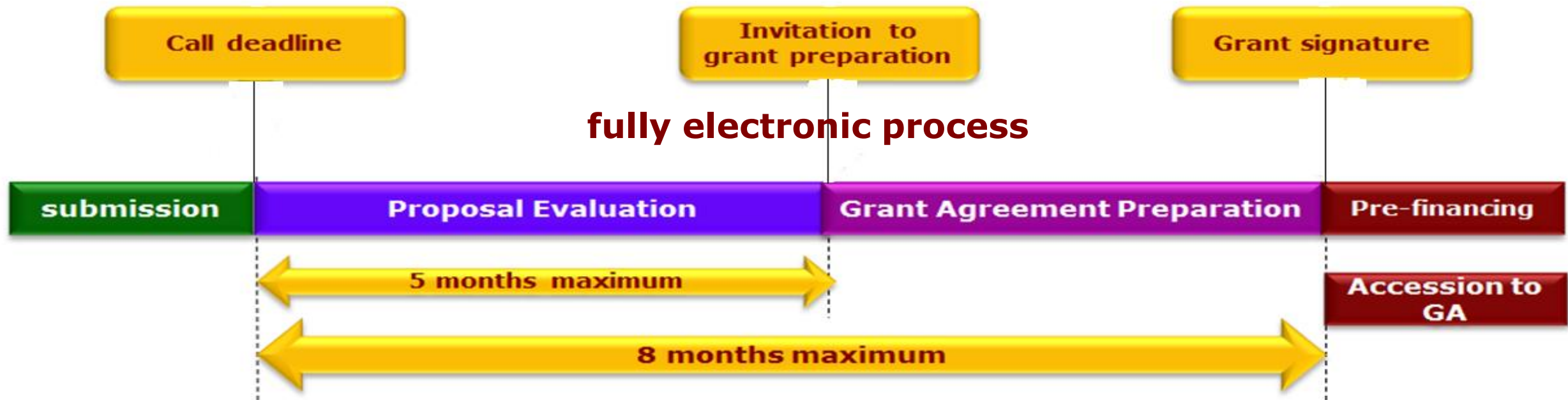
- **Legal Validation** is required for all beneficiaries and affiliated entities before the signature of the GA
  - *Validation of legal existence*
  - *Validation of legal status*
- Validation is always performed on the basis of supporting documents, in accordance with EU Financial Regulation and **the Rules on Legal Entity Validation, LEAR Appointment and Financial Capacity Assessment** for EU Grants and Tenders
- **Specific presentation** is available by the EU Central Validation Service at the Horizon Implementation Day

---

# HE Evaluation and GAP - Overview



# HE Evaluation and GAP - Overview



GAP is subject to **strict deadlines** imposed by Financial and HE Regulations:

- Maximum **5 months** from call closure date until applicants are informed about the outcome of proposal evaluation
- Maximum **8 months** from call closure until the signature of the grant agreement

---

THE CORPORATE APPROACH

# The Model Grant Agreement



# What is the grant agreement and why do I need it?

The grant agreement is the contractual document signed with a 'granting authority' (e.g. *the Commission or one of its executive agencies*) defining



## YOUR RIGHTS

- **To receive EU funding**, under the terms and conditions defined in the grant agreement, to help you to accomplish your project
- **To own the results** of the project that you have generated
- **To ask for amendments** of the grant agreement (if something needs to be changed)



## YOUR OBLIGATIONS

- **To Implement the project** as planned in the description of the action (Annex 1 to the grant agreement)
- **Submit reports** at the time and for the periods defined in the grant agreement
- **Display the EU emblem and reference to Horizon Europe funding** (e.g. information material, equipment funded by the grant, major results);



## HOW MUCH MONEY YOU CAN GET

- **Overall, the granting authority can never pay more than the maximum grant amount fixed in the grant agreement.**
- **But it may pay less;** e.g. if the project costs at the end are less than budgeted



# Corporate structure of the HE General MGA



Core  
Part

## Data Sheet

a summary of the specific data of the grant agreement

**NEW!**

## Articles

grouped in six chapters

1. General Data
2. Participants
3. Grant
4. Reporting, payment and recoveries
5. Consequences of non-compliance, applicable law and dispute settlement forum
6. Specific rules Annex 5 & Standard time-limits after project end

**Chapter 1** – General (Articles 1-2)

**Chapter 2** – Action (Articles 3-4)

**Chapter 3** – Grant (Articles 5-6)

**Chapter 4** – Grant Implementation (Articles 7-26)

**Chapter 5** – Consequences of non-compliance (Articles 27-35)

**Chapter 6** – Final provisions (Articles 36-44)

# Corporate structure of the HE General MGA



Project: [insert number] — [insert acronym] — [insert call identifier]

EU Grants: HE MGA — Multi & Mono: V1.2 – 01.11.202

## TERMS AND CONDITIONS

### TABLE OF CONTENTS

GRANT AGREEMENT .....	3
PREAMBLE .....	3
TERMS AND CONDITIONS .....	6
DATA SHEET .....	10
CHAPTER 1 GENERAL.....	19
ARTICLE 1 — SUBJECT OF THE AGREEMENT .....	19
ARTICLE 2 — DEFINITIONS.....	19
CHAPTER 2 ACTION.....	20
ARTICLE 3 — ACTION .....	20
ARTICLE 4 — DURATION AND STARTING DATE.....	21
CHAPTER 3 GRANT .....	21
ARTICLE 5 — GRANT.....	21
5.1 Form of grant .....	21
5.2 Maximum grant amount.....	21
5.3 Funding rate .....	21
5.4 Estimated budget, budget categories and forms of funding .....	21

## PREAMBLE

## TERMS AND CONDITIONS

## DATA SHEET – Summary of the specific data of the agreement

## CHAPTER 1: GENERAL

- **Articles 1-2** - Subject of the agreement and definitions

## CHAPTER 2: ACTION

- **Article 3** - Action description
- **Article 4** - Duration and starting date

## CHAPTER 3: GRANT

- **Article 5** - Form of grant, Max amount, funding rate, budget
- **Article 6 - Eligible costs**

## CHAPTER 4: GRANT IMPLEMENTATION (Articles 7-26)

- Beneficiaries, affiliated entities and other 3<sup>rd</sup> parties
- Rules for carrying out the action
- Grant administration

## CHAPTER 5: CONSEQUENCES OF NON-COMPLIANCE (Articles 27-35)

- Rejection and grant reduction
- Suspension and termination, other measures and sanctions

## CHAPTER 6: FINAL PROVISIONS (Articles 36-44)

- Accession, communication, amendments, applicable law, entry into force

# Corporate structure of the HE General MGA



## Annexes

**Annex 1 Description of the action**

**Annex 2 Estimated budget**

**Annex 3 Accession forms for beneficiaries**

**Annex 4 Model for the financial statement**

**Annex 5 - Specific rules (for Horizon Europe)**

**NEW!**

**Security** (Article 13)

**Ethics** (i.e. research integrity) (Article 14)

**Values** (i.e. gender mainstreaming) (Article 14)

**IPR** (Article 16)

**Communication, Dissemination, Open Science and Visibility** (Article 17)

**Specific rules for carrying out the action** (Article 18)

recruitment and working conditions for researchers,  
specific rules for access to research infrastructure actions,  
specific rules for PCP and PPI procurements,

---

# PARTICIPANTS (Beneficiaries and Third Parties)



# Participants – an overview

This table gives an overview of the different kinds of EU grants participants and indicates cost eligibility (not exhaustive):

TYPE	Can implement 'action tasks' on its own?*	What is eligible for the beneficiary/ affiliated entity?*	Must be identified in Annex 1 GA?*	Conditions for participation*	Grant Agreement article
Beneficiaries	YES	Costs	YES	Must be eligible	Article 7
Affiliated entities	YES	Costs	YES	Must have a link (e.g. capital or legal link) with a beneficiary and fulfil the same eligibility conditions	Article 8
Associated partners	YES	n/a	YES	No specific conditions (Aps do not receive funding).	Article 9.1
Third parties contributing to the project	NO (participate in the action as contributors)	n/a (exception for HE: Costs)	YES		Article 9.2
Subcontractors	YES	Invoiced price	DEPENDS (usually only subcontracted tasks; for some programmes also subcontractor name)	Must be best value for money or lowest price and no conflict of interest <i>(plus additional conditions for some programmes)</i>	Article 9.3
Third parties receiving financial support**	NO (participate in the action as recipients)	Amount of support given	NO (only conditions for FSTP recipients)	According to the conditions in Annex 1	Article 9.4
<p>* Unless otherwise provided for in the call conditions.  ** Only if allowed in the call conditions.</p>					

[AGA — Annotated Grant Agreement: V2.0– 01.04.2025](#)



# Financial Aspects:

**Types of action & funding rates**

**Grant Amount**

**Estimated budget**

**Budget categories**

**Payments**

**Controls and audits**

# Type of action & funding rates

Form of grant and reimbursement rates:

## RIA: Research and Innovation Action



Funding rate is up to 100 %

## IA: Innovation Action



Funding rate is up to 70% (non-profit legal entities 100 %)

## CSA: Coordination and Support Action



Funding rate is up to 100%

# Grant Amount

- **The max EU funding is fixed in the Grant Agreement**



The maximum grant amount will **NOT** be increased — even if the eligible costs of the action are higher than planned.

- **The final amount of EU funding received might be lower due to:**
  - **Revenues**
  - **Ineligible costs**
  - **Errors**
  - **Irregularities**
  - **Fraud**
  - **Breach of obligations**

# Estimated budget

- Proposal – estimated budget table

## 3 - Budget

No.	Name of beneficiary	Country	Role	Personnel costs/€	Subcontracting costs/€	Purchase costs - Travel and subsistence/€	Purchase costs - Equipment/€	Purchase costs - Other goods, works and services/€	Internally invoiced goods and services/€ (Unit costs-usual accounting practices)	Indirect costs/€	Total eligible costs	Funding rate	Maximum EU contribution to eligible costs	Requested EU contribution to eligible costs/€	Max grant amount	Income generated by the action	Financial contributions	Own resources	Total estimated income	
1	Test Camelia-valeria	BE	Coordinator							0,00	0,00	100	0,00	0	0,00					0,00
2	Tokio	JP	Partner							0,00	0,00	100	0,00	0	0,00					0,00
	TOTAL			0	0	0	0	0	0	0,00	0,00		0,00	0	0,00	0	0	0	0	0,00

# Estimated budget and budget categories in the GA

- Annex 2 – budget table

ANNEX 2

## ESTIMATED BUDGET FOR THE ACTION

Estimated eligible <sup>1</sup> costs (per budget category)												Estimated EU contribution <sup>2</sup>				
Direct costs											Indirect costs	Total costs	EU contribution to eligible costs			Maximum grant amount <sup>4</sup>
A. Personnel costs			B. Subcontracting costs	C. Purchase costs			D. Other cost categories			E. Indirect costs <sup>3</sup>	Funding rate % <sup>4</sup>		Maximum EU contribution <sup>3</sup>	Requested EU contribution		
Forms of funding	A.1 Employees (or equivalent)		A.4 SME owners and natural person beneficiaries	B. Subcontracting	C.1 Travel and subsistence	C.2 Equipment	C.3 Other goods, works and services	D.2 Internally invoiced goods and services	D.3 Transnational access to research infrastructure unit costs	D.4 Virtual access to research infrastructure unit costs	E. Indirect costs					
	A.2 Natural persons under direct contract															
	A.3 Seconded persons															
	Actual costs	Unit costs (usual accounting practices)	Unit costs <sup>7</sup>	Actual costs	Actual costs	Actual costs	Actual costs	Unit costs (usual accounting practices)	Unit costs <sup>7</sup>	Unit costs <sup>7</sup>	Flat-rate costs <sup>8</sup>					
	a1	a2	a3	b	c1	c2	c3	d2	d3	d4	$e = 0.25 * (a1 + a2 + a3 + c1 + c2 + c3)$	$f = a + b + c + d + e$	U	$g = f * U\%$	h	m

# Budget Categories - Annex 2 (General HE MGA cost categories)



## A. PERSONNEL COSTS

- **A.1** Employees
- **A.2** Natural persons under direct contract
- **A.3** Seconded persons
- **A.4** SME owners and natural person beneficiaries



## B. SUBCONTRACTING COSTS



## C. PURCHASE COSTS

- **C.1** Travel and subsistence
- **C.2** Equipment
- **C.3** Other goods, works and services



## D. OTHER COST CATEGORIES

- **D.1** Financial support to third parties
- **D.2** Internally invoiced goods and services
- **D.3** *Transnational access to research infrastructure unit costs]*
- **[D.4** *Virtual access to research infrastructure unit costs]*
- **[D.5** *PCP/PPI procurement cost]*
- **[D.6** *Euratom Cofund staff mobility costs]*
- **[D.7** *ERC additional funding]*
- **[D.8** *ERC additional funding (subcontracting, FSTP and internally invoiced goods and services)]*



## E. INDIRECT COSTS

# Budget Categories

## PERSONNEL COSTS



- Budget flexibility -> transfer amounts between categories of costs without amendment.
- For employees, actual and unit costs cannot be used at the same time.
- Note: as of 1 May 2024 there is a new option to use personnel unit costs in a simplified way. If selected, a formal request should be introduced before submitting the proposal.

# Annex 1 - Part B

All the financial information is detailed under section 3 in the Annex 1 part B:

<b>3. QUALITY AND EFFICIENCY OF THE IMPLEMENTATION .....</b>	<b>28</b>
<b>3.1 WORK PLAN AND RESOURCES .....</b>	<b>28</b>
<i>3.1.1. Overall structure and timing of the work plan.....</i>	<i>28</i>
<i>3.1.2. Work description .....</i>	<i>29</i>
<i>3.1.3. Resources .....</i>	<i>29</i>
3.1.3.1. Subcontracting costs .....	30
3.1.3.2. Purchase costs .....	31
3.1.3.3. Other costs.....	34
3.1.3.4. Resources from third parties giving in-kind contributions.....	34
3.1.3.5. Summary of trans-national/virtual access provision .....	37

# Annex 1 part B – Subcontracting costs

- The information is presented individually for each partner
- Actual costs only
  - Best value for money
  - Avoid conflict of interest

**Table 3.1g: 'Subcontracting costs' items**

For each participant describe and justify the tasks to be subcontracted (please note that core tasks of the project should not be sub-contracted).

Participant Number/Short Name		
	Cost (€)	Description of tasks and justification
Subcontracting		

# Annex 1 - Part B 'Purchase costs' items (travel and subsistence, equipment and other goods, works and services)

- Actual costs only
- Explanations are required for the costs exceeding 15% of the personnel cost and the remaining amount should be mentioned

**Table 3.1h: 'Purchase costs' items (travel and subsistence, equipment and other goods, works and services)**

Please complete the table below for each participant if the purchase costs (i.e. the sum of the costs for 'travel and subsistence', 'equipment', and 'other goods, works and services') exceeds 15% of the personnel costs for that participant (according to the budget table in proposal part A). The record must list cost items in order of costs and starting with the largest cost item, up to the level that the remaining costs are below 15% of personnel costs.

Participant Number/Short Name		
	Cost (€)	Justification
Travel and subsistence		
Equipment		
Other goods, works and services		
Remaining purchase costs (<15% of pers. Costs)		
Total		

# Annex 1 - Part B 'Other costs categories' items (e.g. internally invoiced goods and services)

- Independent from the purchase costs
- Unit costs
- Not considered for the calculation of indirect costs

**Table 3.1i: 'Other costs categories' items (e.g. internally invoiced goods and services)**

Please complete the table below for each participants that would like to declare costs under other costs categories (e.g. internally invoiced goods and services), irrespective of the percentage of personnel costs.

Participant Number/Short Name		
	Cost (€)	Justification
Internally invoiced goods and services		
...		

# Annex 1 - Part B 'In-kind contributions'

## provided by third parties

- **Applicable only if free of charge** (*in kind contributions against payment category no longer exists*)
- **No need to detail if incurred in the premises of the beneficiaries**

**Table 3.1j: 'In-kind contributions' provided by third parties**

Please complete the table below for each participants that will make use of in-kind contributions (non-financial resources made available free of charge by third parties). In kind contributions provided by third parties free of charge are declared by the participants as eligible direct costs in the corresponding cost category (e.g. personnel costs or purchase costs for equipment).

Participant Number/Short Name			
Third party name	Category	Cost (€)	Justification
	<b>Select between</b> Seconded personnel Travel and subsistence Equipment Other goods, works and services Internally invoiced goods and services		

# Payments

- **Pre-financing**

(Time to pay: 30 days as of starting date or entry into force)

- X% of the average grant amount per period
  - ✓ As from 2 RPs:  $160\% \times \text{EU contribution} / \text{nr of RPs}$
- 5% of the maximum grant amount:
  - ✓ directly transferred to the Mutual Insurance Mechanism (former Participant Guarantee Fund)
  - ✓ released to the participant at the end of the action

- **Interim Payments**

(Time to pay: 90 days from the reception of the periodic report)

- Based on financial statements
- Limited to 90% of the max grant amount

- **Payment of the balance**

(Time to pay: 90 days from the reception of the final report)

- Based on financial statements
- Up to 100% of the max grant amount

# Controls and Audit

- Certification on Financial Statements
- Ex-Post Audits
  - Audits limited to 2 years after payment of the balance

# Certificate on financial statements (CFS)

## ALIGNMENT WITH CORPORATE APPROACH



### HIGHER THRESHOLD

- **EUR 430 000**
- CFS to be submitted at **payment of the balance**



### SIMPLER CALCULATION BASE

- **Requested EU contribution calculated on all costs** (not only actual costs and unit costs calculated in accordance with usual costs accounting practices as in H2020)



### LESS CFS FOR LOW-RISK BENEFICIARIES WITH SPA\*

- For **beneficiaries with a low-risk classification** after a **SPA** the threshold is **EUR 725 000**

\*Systems and process audit

DISCLAIMER: INFORMATION NOT LEGALLY BINDING

## Useful Links

- **Participant Register:**

<https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/how-to-participate/participant-register>

- **HE reference documents:**

<https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/how-to-participate/reference-documents;programCode=HORIZON>

- **Multi-beneficiary General GA (cf. financial issues):**

[https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/agr-contr/general-mga\\_horizon-euratom\\_en.pdf](https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/agr-contr/general-mga_horizon-euratom_en.pdf)

- **Annotated Model Grant Agreement (AGA):**

[https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/aga\\_en.pdf](https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/aga_en.pdf)

- **Presentations at the Horizon Implementation days:**

[Horizon Implementation Day: Grant Agreement Preparation in Horizon Europe \(20 March 2025\)](#)





# More useful links

- **HE Regulation:**

<https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32021R0695>

- **Rules for legal entity validation:**

[https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/rules-lev-lear-fca\\_en.pdf](https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/rules-lev-lear-fca_en.pdf)

- **HE Online Manual (section on Grant Preparation):**

[https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/horizon/guidance/programme-guide\\_horizon\\_en.pdf](https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/horizon/guidance/programme-guide_horizon_en.pdf)

- **Research Enquiry Service:**

<http://ec.europa.eu/research/enquiries>



# Thank you!

## #HorizonEU

<http://ec.europa.eu/horizon-europe>



© European Union 2026

Unless otherwise noted the reuse of this presentation is authorised under the [CC BY 4.0](https://creativecommons.org/licenses/by/4.0/) license. For any use or reproduction of elements that are not owned by the EU, permission may need to be sought directly from the respective right holders.

Image credits: © ivector #249868181, #251163013, #273480523, #241215668, #245719946, #251163053, #252508849, #241215668, #244690530, #222596698, #235536634, #263530636, #66009682, #273480523, #362422833; © petovarga #366009967; © shooarts # 121467308, 2020. Source: Stock.Adobe.com. Icons © Flaticon – all rights reserved.

